UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO EASTERN DIVISION

EMMA FRANKLIN, on behalf of L.F.,) CASE NO. 4:10CV2215
Plaintiff,)) JUDGE JOHN R. ADAMS)
-VS-)
) <u>MEMORANDUM OF OPINION</u>
COMMISSIONER) AND ORDER
OF SOCIAL SECURITY)
)
Defendant.)

The Social Security Administration denied Plaintiff's application filed on behalf of her minor child, L.F., for supplemental security income. Plaintiff sought judicial review of the Commissioner's decision, and this Court referred the case to Magistrate Judge William H. Baughman for preparation of a report and recommendation pursuant to 28 U.S.C. § 636 and Local Rules 72.2(b)(1). The Magistrate Judge submitted a report and recommendation (Doc. 23) recommending that the Court reverse the Commissioner's decision and remand the matter.

Fed. R. Civ. P. 72(b) provides that the parties may object to a report and recommendation within fourteen (14) days after service. Defendant has filed a notice that he does not intend to object to the Magistrate's report and recommendation. Any further review by this Court would be a duplicative and inefficient use of the Court's limited resources. *Thomas v. Arn*, 728 F.2d 813 (6th Cir. 1984); *Howard v. Sec'y of Health and Human Servs.*, 932 F.2d 505 (6th Cir. 1991); *United States v. Walters*, 638 F.2d 947, 949-50 (6th Cir. 1981).

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Accordingly, the report and recommendation of the Magistrate Judge is hereby adopted.

The Commissioner's decision denying L.F.'s benefits is REVERSED and the matter is

REMANDED for further consideration.

IT IS SO ORDERED.

Dated: March 6, 2012 /s/ John R. Adams

JOHN R. ADAMS

UNITED STATES DISTRICT JUDGE